

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
NOTICE OF MOTION NO.1768 OF 2003
IN
INCOME TAX APPEAL (LOD) NO.596 OF 2003

The Commissioner of Income-tax ..Appellant.

V/s.

M/s.Gaurav Vessels Pvt. Ltd. ..Respondent.

Mr.A.N.Kotangale with P.S. Sahadevan for appellant.

None for respondent.

CORAM : DR. S.RADHAKRISHNAN AND
J.P.DEVADHAR, JJ.

DATED : 6TH MARCH, 2007.

P.C. :-

Heard the learned counsel for the appellant and the respondent. In the above appeal, the disputed tax liability is only Rs.76,631/-. In view of the Circular of the Revenue dated 27th March, 2000 as the tax liability is less than Rs.2 lakhs, we are not inclined to entertain both the Notice of Motion and the appeal.

Both the Notice of Motion and the Income Tax Appeal stand dismissed.

(DR. S.RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)